

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3635-03
Bill No.: SCS for SB 580
Subject: Political Subdivisions; Counties; County Government; Cities, Towns, and Villages; Taxation and Revenue - Sales and Use; State Tax Commission
Type: Original
Date: February 2, 2010

Bill Summary: This proposal modifies various provisions relating to political subdivisions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
General Revenue	(Up to \$25,000)	(Up to \$30,000)	(Up to \$30,000)
Total Estimated Net Effect on General Revenue Fund	(Up to \$25,000)	(Up to \$30,000)	(Up to \$30,000)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 20 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Total Estimated Net Effect on FTE	0	0	0

☐ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Local Government	\$15,000 to (Unknown)	\$18,000 to (Unknown)	\$18,000 to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Section 49.310

Officials from the **Office of State Courts Administrator** assume this proposal will have no fiscal impact on their agency.

Officials from **Third Class Counties** did not respond to our request for a fiscal impact.

Sections 50.622

In response to a similar proposal from 2010 (HB 1793), officials from the **Office of the State Auditor, Office of the Secretary of State, Boone County, and Cass County** assume there will be no fiscal impact to their organizations.

Oversight assumes this proposal is discretionary and would have no fiscal impact without action by the governing body.

The following counties did not respond to Oversight's request for a fiscal impact: **Andrew, Barry, Bates, Buchanan, Butler, Callaway, Camden, Cape Girardeau, Carroll, Clay, Cole, Cooper, DeKalb, Franklin, Greene, Hickory, Jackson, Jasper, Jefferson, Johnson, Knox, Laclede, Lafayette, Lawrence, Lincoln, Marion, Miller, Moniteau, Monroe, Montgomery, New Madrid, Nodaway, Ozark, Pemiscot, Perry, Phelps, Platte, Pulaski, Randolph, St. Charles, St. Louis, St. Francois, Taney, Texas, Warren, and Webster.**

Sections 50.660 & 50.783

In response to a similar proposal from 2009 (SB 256), officials from the **State Tax Commission, St. Louis County** and **Clinton County** assumed there will be no fiscal impact to their organizations.

In a response to a similar proposal from 2009 (SB 256), officials from **Cass County** assumed this proposal is raising the dollar amount before a bid must be noticed to the public. Cass County assumed there would be some cost savings since it may reduce the number of bid notices for purchases under \$6000.

ASSUMPTION (continued)

In a response to a similar proposal from 2009 (SB 256), officials from **Platte County** assumed there will be a net cost savings to their county, however, the amount is not determinable at this time.

Oversight, because this proposal is permissive, will show fiscal impact to local governments to be zero.

Oversight sent response requests to the following counties: **Bates, Carroll, DeKalb, Nodaway, Texas**. No response was received.

Sections 52.290, 52.312, 52.361, 52.370, 54.010, 55.140, 55.190, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.160 & 165.071

In a response to a similar proposal from 2010 (SB 736), officials from the **State Tax Commission, Office of the State Auditor**, and the **St. Louis Collector** assume there will be no fiscal impact to their respective agencies.

Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

The following counties did not respond to **Oversight's** request for fiscal impact: **St. Charles, Greene, Jefferson, Clay, Boone, Jasper, Franklin, Buchanan, Cass, Platte, Cole, Cape Girardeau, Callaway, Taney, Camden, Johnson, New Madrid, DeKalb, Bates, Carroll, and Texas**.

Section 55.030

In a similar proposal from 2010 (SB 628), officials from the **Office of the State Auditor** and **St. Louis County** assumed this proposal would have no fiscal impact on their organizations.

In a similar proposal from 2010 (SB 628), officials from **St. Charles County** estimated a savings of \$18,000 annually by eliminating fixed asset tracking of small dollar items.

Officials from **Jackson County** did not respond to our request for fiscal impact.

Oversight assumes this proposal would have no fiscal impact on the state government.

ASSUMPTION (continued)

Section 56.700

In a similar proposal from 2009 (HB 375), officials from the **Office of Prosecution Services (OPS)** assumed the proposal will have no measurable fiscal impact on the OPS or County Prosecutors.

In a similar proposal from 2009 (HB 375), officials from the **Office of State Treasurer (STO)** assumed the proposal will not fiscally impact their organization. The STO assumes the Department of Mental Health will include the related appropriation in their budget request.

In a similar proposal from 2009 (HB 375), officials from the **Department of Mental Health (DMH)** assumed that one county (Boone) is intended in this legislation. Therefore, the DMH projects an annual cost of \$30,000.

Officials from **Boone County** state the proposal would result in a savings to Boone County of \$15,000 to \$30,000, subject to state appropriation, as a partial reimbursement for legal representation provided by Boone County to the Department of Mental Health pursuant to RSMo Section 432.405. The proposal would have a corresponding cost to the DMH of the amount of the appropriation.

Oversight has adjusted DMH estimated costs to the General Revenue Fund and Boone County estimated savings for FY 2010 to reflect 10 months.

Section 59.003

Oversight assumes no fiscal impact.

Section 64.170

In a similar proposal from 2010 (HB 1592), officials from the **State Tax Commission** and the **Department of Public Safety - Division of Fire Safety** assumed this proposal would have no fiscal impact on their agencies.

Officials from the **Department of Insurance, Financial Institutions and Professional Registration, Boone County** and **Boone County Fire District** did not respond to our request for fiscal impact.

ASSUMPTION (continued)

Oversight assumes this proposal as written is enabling legislation and would require action by the county's governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.

Section 67.309

Officials from the **Office of the Secretary of State, St. Louis County, Cass County, Springfield Police Department, and Boone County Sheriff's Department** assume the proposal would not fiscally impact their organizations.

Officials from the **Columbia Police Department** state this proposal would have a fiscal impact to their department due to the increased manpower hours of officers investigating, processing, and report writing on juvenile curfew violations.

Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

The following counties did not respond to **Oversight's** request for a fiscal impact: **Jackson, St. Charles, Greene, Jefferson, Clay, Boone, Jasper, Franklin, Buchanan, Platte, Cole, Cape Girardeau, Callaway, Camden, and Taney.**

The following law enforcement agencies did not respond to **Oversight's** request for a fiscal impact: **Buchanan County Sheriff, Independence Police Department, Jackson County Sheriff, KC Police Department, Platte County Sheriff, St. Charles Police Department, St. Louis County Police, St. Louis County Sheriff's Department, and St. Louis Metro Police Department.**

Section 67.402

Officials from the **State Tax Commission** assume there will be no fiscal impact to their agency. Officials from **Andrew County** and **Buchanan County** did not respond to our request for fiscal impact.

Oversight assumes this proposal is enabling legislation and does not require the Buchanan or the Andrew County Commissions to enact nuisance abatement ordinances. Oversight assumes no state or local fiscal impact.

Section 67.456

In a similar proposal from 2009 (HB 377), officials from the **Office of Administration, Division of Budget and Planning (BAP)** assumed the proposal would not result in additional costs or savings to their organization. BAP officials stated that the proposal would modify the method for recalculating and reassessing property in certain neighborhood improvement districts. BAP officials also stated that the proposal would not impact general and total state revenues.

In a similar proposal from 2009 (HB 377), officials from the **Department of Economic Development, the Department of Revenue, the State Tax Commission, Linn State Technical College, the Metropolitan Community Colleges, the Moberly Area Community College, Cass County, Clinton County, St. Louis County, the City of Centralia, the City of Kansas City, and the City of West Plains** assume this proposal would have no fiscal impact to their organizations.

Sections 67.1080

Oversight assumes no fiscal impact.

Sections 67.1360

In a response to a similar proposal from 2009 (HB 548), officials from the **Department of Revenue** assumed the proposal would not fiscally impact their agency.

Officials from **Sugar Creek, Jackson County and Clay County** did not respond to our request for fiscal impact.

Oversight assumes this proposal allows Sugar Creek to impose a transient guest tax of to five percent and could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact.

Section 67.1361 & 67.2000

In a response to a similar proposal from 2010 (HB 3957), officials from the **Department of Revenue** stated the department's response to a proposal similar to or identical to this one in a previous session indicated the department planned to absorb the administrative costs to implement the proposal. Due to budget constraints, reduction of staff and the limitations within the department's tax systems, changes cannot be made without significant impact to the

ASSUMPTION (continued)

department's resources and budget. Therefore, the IT portion of the fiscal impact is estimated with a level of effort valued at \$4,441.

The value of the level of effort is calculated by taking 1 FTE for a total of one month, for modifications to the department's sales tax system (MITS).

In response to a similar proposal from 2009 (SB 386), officials from **Clinton County** assumed they may incur costs of elections.

In response to a similar proposal from 2009 (HB 556), **Davies County** stated the proposal could create costs in 2010 for the county-wide sales tax election and the two publications totaling \$11,060.

Oversight assumes this proposal is permissive and would require voter approval before any fiscal impact would be realized by the state or the new district. If the governing body of the county approves the creation of an exhibition Center and Recreation Facility District and the voters within the district approve a sales tax to operate the district, the Department of Revenue would collect the sales tax and would withhold a 1% collection fee. The collection fee would be deposited in the State's General Revenue Fund.

If the counties attempt to establish a district, they would realize the cost of an election, which is required to establish a district, and the district would realize income generated by the sales tax, and would have costs related to the operation and maintenance of the district. All amounts of income and costs are indeterminable and based upon the desire and action taken to set up such a district.

Officials from **DeKalb** and **Caldwell Counties** did not respond to our request for fiscal impact.

Sections 68.025, 68.035, 68.040, 68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, 68.255, & 68.260

Officials from the **Department of Revenue (DOR)** state the proposal allows the port authority to levy a sales and use tax on all retail sales within the boundaries of the district and provides ballot language. The taxes may be imposed in 1/8 of 1 percent increments, up to 1 percent. The taxes are not effective until after approval by the qualified voters who live in the district.

DOR states their response to a proposal similar to or identical to this one in a previous session indicated the department planned to absorb the administrative costs to implement the proposal.

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ASSUMPTION (continued)

Due to budget constraints, reduction of staff and the limitations within the department's tax system, changes cannot be made without significant impact to the department's resources and budget. Therefore, the Information Technology portion of the fiscal impact is estimated with a level of effort valued at \$4,441 (1) FTE for 1 month to make updates to the Missouri sales tax system (MITS).

Oversight assumes DOR will not incur this expense unless the port authorities initiate a referendum and the appropriate voters approve the new sales tax.

Officials from the **Department of Transportation** and the **Office of the State Auditor** each assume the proposal would not fiscally impact their respective agencies.

Officials from the **Office of the State Courts Administrator** assume the proposal would not fiscally impact the courts.

In response to a similar proposal from 2009 (HB 215), officials from the **Kansas City Port Authority** assumed they would not be fiscally impacted by the proposal.

In response to a similar proposal from 2009 (HB 215), officials from the **Southeast Missouri Port Authority** (SEMO Port) state in 1985, both Cape Girardeau and Scott Counties proposed and passed a quarter-cent sales tax to provide capital funds for Semo Port. The proposals passed by 65% to 70% in both Counties, strongly supported by the County Commissions and other local elected officials. The sales tax ran 1986-1990 and sunset after four years. It brought in \$7.3 million in capital funds and was crucial in giving the Port a strong development effort. This was done by the two Counties in coordination with and in support of the Port.

In their situation, SEMO port states they do not foresee trying to enact any kind of tax without the complete support of the two County Commissions. With their support, the tax likely would be pursued under the Counties rather than under the Port. If it were done under the Port, there could be additional costs for collecting the tax through the normal County procedures, but I do not see this happening -- it would be done by the Counties themselves. It would be difficult in any case to see a future tax to support the Port's development, unless some very specific major development were contemplated.

Officials from the **City of St. Louis Port Authority**, **St. Joseph Regional Port Authority**, **Kansas City**, **Jackson County**, **City of St. Louis**, **City of St. Joseph** and **Buchanan County** did not respond to our request for fiscal impact.

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ASSUMPTION (continued)

Oversight assumes the proposal is permissive in nature and allows Port Authorities to pursue an increase in sales tax and/or property tax to fund projects. Approval must be given by the voters in the district. Therefore; Oversight will not reflect a direct fiscal impact as a result of this proposal.

Oversight assumes if the voters were to approve a tax increase, there would be revenue generated for the port authority projects. If the citizens would approve a sales tax increase for the Port Authorities, the Department of Revenue would retain a 1% collection fee which would be deposited into the State's General Revenue Fund.

Section 70.220

Oversight assumes no fiscal impact.

Section 77.305

In response to a similar proposal from 2010 (SB 581), the **Office of the Secretary of State** assumed this proposal would have no fiscal impact on their agency.

In response to a similar proposal from 2010 (SB 581), officials from the **Town of Carrollton** state that election cost would be between \$5 and \$10 thousand.

In response to a similar proposal from 2010 (SB 581), officials from the **City of Maryland Heights** estimate the cost of conducting such a referendum would be approximately \$10,000 per election.

In response to a similar proposal from 2010 (SB 581), officials from the **City of Maryville** state if citizens want a law enacted through a popular vote there is a procedure to make this happen. Officials also recognize that there would be a cost to place an advisory referendum on the ballot.

Oversight assumes the proposal is permissive in nature. Therefore, Oversight will not reflect a direct fiscal impact as a result of this proposal.

ASSUMPTION (continued)

Section 94.271

In a similar response from 2010 (SB 668), officials from the **Department of Revenue** assumed there will be no fiscal impact to their agency.

In response to a similar proposal from 2008 (SB 1089), officials from the **City of Grandview (Grandview)** estimated the proposal will have no fiscal impact in the first year; \$100,000 in the second year; and \$100,000 in the third year. Grandview has never had a hotel/motel tax before and officials state they are seeing an increase in traffic now that the Triangle project is complete. They estimate there are now 70,000 to 75,000 cars a day along Highway 71. This will increase with the opening of the National Nuclear Security Administration complex in 2010 and the intermodal facility at the former Richards-Gebaur Airport that opened in the spring of 2008. Grandview has no funding for marketing, public relations, tourism, or infrastructure related to completing the Downtown Corridor Plan.

Costs associated with this proposal would relate to an election and voters have to authorize the tax. Grandview officials were not aware of any revenue losses associated with this proposal.

Oversight assumes this proposal increases the tax to 5% that Grandview could charge a guest of hotels and motels and other businesses that offer sleeping rooms. **Oversight** assumes the tax could not be implemented without voter approval. Therefore, **Oversight** assumes this proposal to be permissive and there would be no state or local fiscal impact.

Section 94.840

Oversight assumes this language is permissive and therefore is not showing a fiscal impact.

Section 94.902

In response to a similar proposal from 2010 (SB 669), officials from the **Department of Revenue** and the **Department of Public Safety - Director's Office** each assumed the proposal would not fiscally impact their respective agencies.

ASSUMPTION (continued)

Oversight assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their city approve the imposition of a sales tax. Should voters approve the imposition of a sales tax, the city could expect revenue to be generated and there would be costs of providing public safety programs. Oversight assumes the Department of Revenue would collect the sales tax and retain a 1% collection fee which would be deposited into the State's General Revenue Fund.

Oversight assumes the annual City Public Safety Sales Tax Trust Fund balance would be either a positive unknown or zero.

Oversight has no way to determine if any city would receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.

Officials from the **City of Grandview** did not respond to our request for fiscal impact.

Section 137.1040

Officials from the **Office of the Secretary of State**, the **Department of Revenue**, **St. Louis County**, the **City of Centralia**, and the **City of Kansas City** assume this proposal would have no fiscal impact to their organizations.

Officials from the **Office of Administration, Division of Budget and Planning** (BAP) assume this proposal would not result in additional costs or savings to their organization. BAP officials stated that the proposal would allow certain local governing bodies to impose a property tax to fund cemetery maintenance, upon voter approval. BAP officials assume this proposal would have no impact on general and total state revenues.

Officials from **Boone County** assume the fiscal impact of this proposal is unknown.

Officials from **Cass County** assume this proposal would provide enabling statutes and therefore believes it would have no fiscal impact on their organization.

Oversight assumes this proposal is discretionary and there would be no local government fiscal impact without action by a local governing body.

ASSUMPTION (continued)

Section 138.431

In response to a similar proposal from 2010 (HB 958), officials from the **State Tax Commission** state that currently the Commission has only three hearing officers to handle the thousands of appeals filed each year with the Commission. This additional hearing officer will become a part of the staff to assist in the rotation of hearing officers who will be responsible for traveling around the state to hear appeals. The State Tax Commission anticipates this bill will require one (1) Hearing Officer at \$52,500 annually. The Commission estimates this new FTE will cost \$70,412 in FY 2011, \$85,233 in FY 2012 and \$87,789 in FY 2013.

Oversight assumes this would be accomplished during the normal budgetary process. Therefore, Oversight assumes the initial administrative impact of this proposal is \$0.

Sections 140.150, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, & 140.420

Officials from the **Office of the Secretary of State**, the **Department of Revenue**, the **State Tax Commission**, **Linn State Technical College**, and the **Metropolitan Community Colleges** assume this proposal would have no fiscal impact to their organizations.

Officials from the **Office of the Attorney General** assume the proposal could be implemented with existing resources.

Officials from **Cass County**, the **City of Centralia**, the **City of Joplin**, the **City of Kansas City**, and the **City of West Plains** assume this proposal would have no fiscal impact to their organizations.

Officials from **Buchanan County** provided an estimate of \$6,146 in additional cost to the county for mailing costs.

Officials from the **Office of the St. Louis County Collector of Revenue** provided an estimate of an additional cost for mailing 2,000 to 2,500 notices \$.346 each for mailing and \$5.32 for certified mail. $(2,000 \times \$5.666) = \$11,332$, and $(2,500 \times \$5.666) = \$14,165$.

ASSUMPTION (continued)

Officials from **Clinton County** assume this proposal may not have a significant impact although it could result in cost savings; Clinton County officials stated that the proposal could result in increased collections of delinquent taxes.

Officials from **Office of the Taney County Collector** assume the additional cost to send certified mail prior to tax sales would amount to \$6,384 plus one additional employee at a cost of \$26,000 to \$27,000.

Officials from the **Office of the Boone County Collector of Revenue** assume the fiscal impact to that office would be nominal.

Officials from the **Office of the St. Louis City Collector of Revenue** assume that the additional cost of postage for their organization would be \$0,800 per year, and that lost revenue would be approximately \$150,000 per year.

Oversight assumes this proposal would have no fiscal impact to the state. Oversight assumes that some local governments already conduct tax sales under provisions similar to those prescribed in this proposal, but that other local governments may have additional costs and/or revenue reductions as a result of the proposal. Accordingly Oversight will indicate an unknown cost to local governments for this proposal. Since this proposal would become effective in August 2009 after 2009 tax sales are completed, this proposal would first impact local governments in 2010 (FY 2011).

Oversight assumes that any change in the distribution of proceeds from tax sales would apply only to tax sale proceeds in excess of the taxes, penalties, and interest owed on the property. Accordingly, oversight will not indicate any revenue reduction to local governments.

Sections 190.056

Oversight assumes no cost from this proposal unless an ambulance district decides to hold a recall election.. The cost of the election would be paid by the ambulance district. Oversight, therefore, will show a zero fiscal impact.

Section 221.105

Oversight assumes no fiscal impact.

ASSUMPTION (continued)

Section 231.444

Oversight assumes no fiscal impact.

Section 429.110

Oversight assumes no fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2011 (10 Mo.)	FY 2012	FY 2013
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Section 56.700

GENERAL REVENUE FUND

Costs - DMH

Payment to County Counselor and investigative and clerical costs	<u>(Up to \$25,000)</u>	<u>(Up to \$25,000)</u>	<u>(Up to \$25,000)</u>
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ESTIMATED NET EFFECT ON THE GENERAL REVENUE FUND	<u>(Up to \$25,000)</u>	<u>(Up to \$30,000)</u>	<u>(Up to \$30,000)</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2011 (10 Mo.)	FY 2012	FY 2013
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Section 55.030

LOCAL POLITICAL SUBDIVISIONS

<u>Savings - St. Charles County</u> eliminating fixed asset tracking of small dollar items	<u>\$15,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
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ESTIMATED NET EFFECT TO LOCAL POLITICAL SUBDIVISIONS	<u>\$15,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
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LOCAL IMPACT - State Government
 (continued)

Section 56.700

**LOCAL GOVERNMENTS - BOONE
 COUNTY**

Savings - Boone County

Reimbursement for legal representation
 provided to the DMH

Up to \$25,000 Up to \$30,000 Up to \$30,000

**ESTIMATED NET EFFECT ON
 LOCAL GOVERNMENTS - BOONE
 COUNTY**

Up to \$25,000 **Up to \$30,000** **Up to \$30,000**

Section 67.2000

**EXHIBITION CENTER AND
 RECREATION FACILITY
 DISTRICT FUND**

Income to Exhibition Center and
 Recreation Facility District from voter
 approved sales tax

\$0 or Unknown \$0 or Unknown \$0 or Unknown

Cost to Exhibition Recreation
 Facility District from operation and
 maintenance of the district, election cost,
 etc.

\$0 or
(Unknown) \$0 or
(Unknown) \$0 or
(Unknown)

**ESTIMATED NET EFFECT TO
 EXHIBITION AND RECREATION
 FACILITY DISTRICT FUND***

\$0 or
(Unknown) **\$0 or**
(Unknown) **\$0 or**
(Unknown)

***Oversight assumes costs would not exceed income resulting in either an annual positive
 fund balance or a zero fund balance.**

LOCAL IMPACT - State Government
(continued)

LOCAL GOVERNMENTS

<u>Increased cost</u> - mailing notices	<u>\$0</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**ESTIMATED NET EFFECT ON
LOCAL GOVERNMENTS**

<u>\$0</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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FISCAL IMPACT - Small Business

Section 67.2000 - Small businesses within any newly created district may have to collect and remit additional sales taxes to the Department of Revenue.

FISCAL DESCRIPTION

This act modifies various provisions relating to political subdivisions.

Section 55.030

This act requires the auditor of any county with a charter form of government to annually take an inventory of county property with an original value of \$2,500 or more, rather than \$250.

Section 56.700

This proposal authorizes compensation of \$15,000 annually to the county counselor in Boone County for duties relating to mental health and mental health facilities and up to \$15,000 annually for investigative and clerical personnel costs for assisting the county counselor in carrying out the duties relating to mental health and mental health facilities. The additional compensation is to be paid out of the state treasury from funds appropriated for these purposes.

Section 67.1360

This section authorizes the City of Sugar Creek, upon voter approval, to impose a transient guest tax upon charges for all sleeping rooms paid by guests of hotels, motels, bed and breakfast inns and campgrounds for the purpose of promoting tourism. The tax must be at least two percent, but may not exceed five percent per occupied room per night.

FISCAL DESCRIPTION (continued)

Section 67.2000

This section allows real property owners in Caldwell, Clinton, Daviess, and DeKalb counties to seek voter approval for the creation of exhibition center and recreational facility districts. If such a district is created, it may seek voter approval for the imposition of a one-quarter of one percent sales tax, for a period not to exceed twenty-five years, to fund the district.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Economic Development
Office of State Courts Administrator
Office of Administration
 -Division of Budget and Planning
Department of Mental Health
Office of Prosecution Services
Office of State Treasurer
Department of Transportation
Office of the State Auditor
Boone County
Missouri State Tax Commission
Secretary of State's Office
Department of Revenue
Department of Public Safety
 -Division of Fire Safety
St. Louis County
Cass County
Clinton County
Platte County
Daviess County
City of Carrollton
City of Grandview
City of Maryland Heights
City of Maryville
City of Kansas City

SOURCES OF INFORMATION (continued)

City of West Plains
Springfield Police Department
Boone County Sheriff's Department
Columbia Police Department
Linn State Technical College
Metropolitan Community College
Moberly Area Community College
Clinton County
St. Louis County
City of Centralia
City of Kansas City
City of West Plains
Department of Insurance, Financial Institutions
and Public Registration

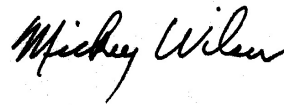
Not Responding:

Bates County
Carroll County
DeKalb County
Nodaway County
Texas County
Town of Sugar Creek
Jackson County
Clay County
Caldwell County
City of Grandview
Boone County Fire District
St. Charles County
Greene County
Jefferson County
Jasper County
Franklin County
Buchanan County
Platte County
Cole County
Cape Girardeau
Callaway County

SOURCES OF INFORMATION (continued)

Camden County
Taney County
Buchanan County Sheriff
Independence Police Department
Jackson County Sheriff
KC Police Department
Platte County Sheriff
St. Charles Police Department
St. Louis County Police
St. Louis County Sheriff's Department
St. Louis Metro Police Department

Mickey Wilson, CPA

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Director
February 2, 2010